UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

SEVEN FOR ALL MANKIND, Plaintiff,

1175 RWZ

v.

SMARTBARGAINS, INC. and SMARTBARGAINS.COM, LP,

Defendants.

Civil Action No.

CORPORATE DISCLOSURE STATEMENT

In accordance with Fed. R. Civ. P. 7.1 and Local Rule 7.3, plaintiff Seven For All Mankind, LLC hereby states that it is a Delaware Corporation. There are no publicly-held companies owning ten (10) percent or more of the stock of Seven For All Mankind. Furthermore, Seven For All Mankind, LLC owns no subsidiaries. L'Koral and Bear Stearns Merchant Manager II, LLC are the parent corporations of Seven For All Mankind, LLC.

SEVEN FOR ALL MANKIND, LLC

By its attorneys,

Dated: June 6, 2005

Michael Arthur Walsh (BBO # 514875)

Kathleen Burdette Shields (BBO # 637438)

E. Page Wilkins (BBO # 654535)

CHOATE, HALL & STEWART, LLP

Exchange Place

53 State Street

Boston, MA 02110

Telephone: 617-248-5000 Facsimile: 617-248-4000

Of counsel:

IRELL & MANELLA LLP Bruce A. Wessel Jane Shay Wald 1800 Avenue of the Stars, Suite 900 Los Angeles, California 90067-4276 Telephone: 310-277-1010 Facsimile: 310-203-7199

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